



Trustees' Financial Summary

FY2015-16

Submit ID: 0865-73814923

49 Sweet Grass County

0865 Big Timber Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Robert Buster **Phone #:** (406) 932-5939

(Signature)

(Date)

Chair, Board of Trustees: Elizabeth Johnston

(Signature)

(Date)

County Superintendant Susan Metcalf

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
130	DARE	LOCAL	na	
239	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
311	Book Fairs	LOCAL		
312	Ski Trips	LOCAL		
313	Target	LOCAL		
314	Tourneys	LOCAL		
315	Band	LOCAL		
316	Teachers	LOCAL		
318	Town Pump	LOCAL		
319	Marie Flick Memorial Fund	LOCAL		
320	Science/Math	LOCAL		
321	Washington Foundation	LOCAL		
322	Health and Wellness	LOCAL		
323	Triangle Grants	LOCAL		
324	Eighth Grade Class	LOCAL		
339	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
465	State OTO Capital Invest & Deferred Maintenance	STATE		state
629	Health Insurance Co-op	LOCAL		
665	Academic Achievement	LOCAL		
731	Title I Improving Basic Programs	FEDERAL		84.010A
734	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
749	Gifted and Talented	STATE		State
770	GESA	LOCAL		
831	Title I Improving Basic Programs	FEDERAL		84.010A
839	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
910	Budget Amendment			
911	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	222,157.63	12,355.00		35,211.48
02	Taxes Receivable - Real and Personal (120-149)	171.25	4.72		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	222,328.88	12,359.72		35,211.48
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	171.25	4.72		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	222,157.63	12,355.00		35,211.48
52	TOTAL FUND BALANCE/EQUITY	222,157.63	12,355.00		35,211.48
53	TOTAL LIABILITIES AND FUND BALANCE	222,328.88	12,359.72		35,211.48

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,545.90	91,833.90	8,382.63	
02	Taxes Receivable - Real and Personal (120-149)	3.46			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			4,244.90	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,549.36	91,833.90	12,627.53	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3.46		4,244.90	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,545.90	91,833.90	8,382.63	
52	TOTAL FUND BALANCE/EQUITY	2,545.90	91,833.90	8,382.63	
53	TOTAL LIABILITIES AND FUND BALANCE	2,549.36	91,833.90	12,627.53	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,972.84	5,256.13
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,972.84	5,256.13
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,972.84	5,256.13
52	TOTAL FUND BALANCE/EQUITY			5,972.84	5,256.13
53	TOTAL LIABILITIES AND FUND BALANCE			5,972.84	5,256.13

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	657,022.30	503.63		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	657,022.30	503.63		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	657,022.30	503.63		
52	TOTAL FUND BALANCE/EQUITY	657,022.30	503.63		
53	TOTAL LIABILITIES AND FUND BALANCE	657,022.30	503.63		

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	511.59	16,815.56		
02	Taxes Receivable - Real and Personal (120-149)	7.85			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	519.44	16,815.56		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7.85			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	511.59	16,815.56		
52	TOTAL FUND BALANCE/EQUITY	511.59	16,815.56		
53	TOTAL LIABILITIES AND FUND BALANCE	519.44	16,815.56		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		19,624.53		
02	Taxes Receivable - Real and Personal (120-149)		3.64		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		19,628.17		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		3.64		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		19,624.53		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		19,624.53		
53	TOTAL LIABILITIES AND FUND BALANCE		19,628.17		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		1,000.61	7,950.92	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		1,000.61	7,950.92	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts		1,000.61	7,950.92	
52 TOTAL FUND BALANCE/EQUITY		1,000.61	7,950.92	
53 TOTAL LIABILITIES AND FUND BALANCE		1,000.61	7,950.92	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	698,971.08	745,867.54
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,220.49	452.52
	1510 Interest Earnings	1,163.37	1,181.84
	3110 Direct State Aid	874,744.98	908,083.63
	3111 Quality Educator	77,571.00	80,471.05
	3112 At Risk Student	5,646.80	6,341.20
	3113 Indian Education For All	6,732.00	6,848.64
	3114 American Indian Achievement Gap	1,600.00	1,435.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	60,318.94	48,988.80
	3116 Data For Achievement	4,950.00	6,560.00
	3118 Natural Resource Development	6,233.58	10,088.36
	3120 State Guaranteed Tax Base Aid	211,834.96	172,681.95
	3444 State School Block Grant	105,360.80	105,360.80
	3446 SB96 Block Grant Reimbursement	3,330.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,063,678.36	2,094,361.33

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,124,701.79	1,202,010.46	
			2XX Personal Services - Employee Benefits	200,250.30	229,267.05	
			3XX Purchased Professional and Technical Services	5,127.06	2,939.84	
			5XX Other Purchased Services	1,107.54	1,941.80	
			6XX Supplies and Materials	64,628.21	52,022.69	
			7XX Property and Equipment Acquisition	4,222.90	0.00	
		222X	Educational Media Services			
			6XX Supplies and Materials	7,297.12	10,627.45	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	137,608.30	136,186.10	
			2XX Personal Services - Employee Benefits	24,809.77	25,256.94	
			3XX Purchased Professional and Technical Services	21,876.52	14,335.43	
			4XX Purchased Property Services	9,452.38	0.00	
			5XX Other Purchased Services	3,132.27	3,640.03	
			6XX Supplies and Materials	5,234.82	162.75	
			7XX Property and Equipment Acquisition	1,104.90	1,490.00	
			8XX Other Expenditures	3,495.70	3,143.10	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	23,778.44	23,572.00	
		2XX	Personal Services - Employee Benefits	9,411.23	8,102.81	
		6XX	Supplies and Materials	1,635.12	329.67	
		8XX	Other Expenditures	4,750.00	3,422.90	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	62,168.69	61,810.81	
		2XX	Personal Services - Employee Benefits	27,403.38	27,797.46	
		4XX	Purchased Property Services	44,453.10	40,864.79	
		5XX	Other Purchased Services	12,219.00	6,517.61	
		6XX	Supplies and Materials	17,256.01	13,906.26	
		7XX	Property and Equipment Acquisition	9,297.58	1,457.73	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	113,529.23	99,395.03	
		2XX	Personal Services - Employee Benefits	35,358.56	33,520.94	
		5XX	Other Purchased Services	1,545.29	0.00	
		6XX	Supplies and Materials	1,192.64	2,709.71	
		62XX Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	5,325.70	5,388.77	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	27,488.00	29,503.90	
		2XX	Personal Services - Employee Benefits	141.11	113.62	
		3XX	Purchased Professional and Technical Services	80.00	35.00	
		4XX	Purchased Property Services	14,040.00	0.00	
		5XX	Other Purchased Services	7,648.64	4,543.70	
		6XX	Supplies and Materials	3,263.71	2,018.14	
	910 Food Services					
		31XX Food Services				
		5XX	Other Purchased Services	3,000.00	12,059.31	
		6XX	Supplies and Materials	8,323.40	20,463.20	
910	Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
		6XX	Supplies and Materials	0.00	7,103.81	
911	Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
		1XX	Personal Services - Salaries	0.00	2,367.76	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,047,358.41	2,090,028.57	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance	217,824.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,094,361.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,090,028.57	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	222,157.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	21,133.03	22,786.01
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	122.92	12.52
	1510 Interest Earnings	45.89	47.44
	3444 State School Block Grant	2,797.91	2,797.91
	3446 SB96 Block Grant Reimbursement	68.83	0.00
	6100 Material Prior Period Revenue Adjustments	-68.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,099.83	25,643.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	20,474.64	15,882.05
			2XX Personal Services - Employee Benefits	3,022.06	22.62
			5XX Other Purchased Services	844.76	4,494.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,341.46	20,399.48

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	7,110.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,643.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,399.48	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,355.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	103.84	145.39
	1621 Lunch Sales	63,397.01	64,600.27
	4550 Federal Child Nutrition	42,073.19	49,842.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		105,574.04	114,588.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	10,611.71	12,582.67
			2XX Personal Services - Employee Benefits	311.88	301.99
			5XX Other Purchased Services	91,438.73	79,520.86
			6XX Supplies and Materials	0.00	7,987.55
			8XX Other Expenditures	85.00	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				102,447.32	100,478.07

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					21,100.98 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,588.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					100,478.07 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,211.48 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	19,032.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>19,032.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	12,201.31
			2XX Personal Services - Employee Benefits	0.00	150.00
			6XX Supplies and Materials	0.00	4,135.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>16,486.31</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,032.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	16,486.31	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,545.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	512.65	669.66
	2240 County Retirement Distribution	340,000.02	200,685.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>340,512.67</u>	<u>201,354.82</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	184,104.83	195,652.68
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	19,327.08	19,311.51
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	2,624.03	2,665.01
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	3,609.56	3,789.31
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	9,052.36	8,865.76
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,491.57	2,551.68
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	18,260.35	18,571.75
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,942.37	4,036.70
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	1,252.21	1,391.37
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>244,664.36</u>	<u>256,835.77</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					147,314.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					201,354.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					256,835.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					91,833.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
130	DARE	
	1510 Interest Earnings	26.31
239	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,493.00
339	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,977.00
731	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	11,246.23
734	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	5,600.00
749	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	5,460.00
831	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	44,518.77
839	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,822.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		115,144.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
239	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			1XX Personal Services - Salaries		12,423.03
			2XX Personal Services - Employee Benefits		4,069.97
			239 Subtotal		16,493.00
339	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX Instruction			
			1XX Personal Services - Salaries		9,982.52
			2XX Personal Services - Employee Benefits		6,134.48
			339 Subtotal		16,117.00
731	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX Instruction			
			1XX Personal Services - Salaries		6,940.86
			2XX Personal Services - Employee Benefits		4,305.37
			731 Subtotal		11,246.23



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
749	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,936.88
			2XX Personal Services - Employee Benefits		523.12
			749 Subtotal		5,460.00
831	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		36,861.31
			2XX Personal Services - Employee Benefits		11,902.36
			831 Subtotal		48,763.67
839	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,548.84
			2XX Personal Services - Employee Benefits		2,274.09
			839 Subtotal		14,822.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					112,902.83

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					6,141.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					115,144.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					112,902.83 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,382.63 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
130 DARE	26.31	0.00	26.31
239 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,493.00	16,493.00	0.00
339 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	16,977.00	16,117.00	860.00
731 Title I Improving Basic Programs	11,246.23	11,246.23	0.00
734 Title II, Part A, Teacher/Principal Train/Recruit	5,600.00	0.00	5,600.00
749 Gifted and Talented	5,460.00	5,460.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
831 Title I Improving Basic Programs	44,518.77	48,763.67	-4,244.90
839 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,822.93	14,822.93	0.00
Total	115,144.24	112,902.83	2,241.41



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	9,402.80	10,858.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>9,402.80</u>	<u>10,858.11</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		4XX	Purchased Property Services	5,000.00	0.00
	26XX	Operation and Maintenance of Plant Services			
		4XX	Purchased Property Services	1,260.00	14,450.00
		6XX	Supplies and Materials	78.50	26.97
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,338.50</u>	<u>14,476.97</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	9,591.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	10,858.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,476.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,972.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	23.47	26.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>23.47</u>	<u>26.69</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					5,229.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,256.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,295.64	3,113.18
	2114 County Metal Mines License Taxes	98,083.93	98,079.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		100,379.57	101,193.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		0.00	192.47
		5XX Other Purchased Services		0.00	8,680.61
		6XX Supplies and Materials		0.00	5,241.47
		7XX Property and Equipment Acquisition		40.00	6,399.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40.00	20,514.02

Schedule Of Changes Worksheet					Fund Code 24
Beginning Fund Balance					576,343.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					101,193.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					20,514.02 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					657,022.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

25 - State Mining Impact Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 25

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.27	2.57
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.27</u>	<u>2.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 25

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 25

Beginning Fund Balance					501.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					503.63 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	37,295.13	37,523.53
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	217.91	23.72
	1510 Interest Earnings	0.18	2.40
	3281 State Technology Aid	2,039.68	2,008.32
	6100 Material Prior Period Revenue Adjustments	0.00	-55.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,552.90	39,502.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	5,323.63	5,796.00
			4XX Purchased Property Services	6,157.06	5,000.77
			6XX Supplies and Materials	11,785.09	28,494.80
			7XX Property and Equipment Acquisition	16,056.92	592.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,322.70	39,884.41

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	893.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39,502.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	39,884.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	511.59	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	53.61	78.75
	3445 State Combined Fund School Block Grant	3,306.13	3,306.13
	3447 SB96 Combined Block Grant Reimbursement	230.52	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,590.26	3,384.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	0.00	157.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	157.84	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					13,588.52 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,384.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					157.84 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,815.56 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	15,195.45	15,181.95
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	121.14	9.63
	1510 Interest Earnings	93.11	82.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		15,409.70	15,273.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	5,824.07	2,393.69
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	55,375.45	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				61,199.52	2,393.69	

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					6,744.31 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,273.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,393.69 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,624.53 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
311	Book Fairs		
	1900 Other Revenue from Local Sources	300.00	1,627.03
312	Ski Trips		
	1900 Other Revenue from Local Sources	1,771.00	2,113.00
314	Tourneys		
	1900 Other Revenue from Local Sources	172.64	0.00
316	Teachers		
	1900 Other Revenue from Local Sources	0.00	1,000.00
318	Town Pump		
	1900 Other Revenue from Local Sources	500.00	500.00
322	Health and Wellness		
	1900 Other Revenue from Local Sources	1,548.00	1,700.00
323	Triangle Grants		
	1900 Other Revenue from Local Sources	3,000.00	0.00
324	Eighth Grade Class		
	1900 Other Revenue from Local Sources	0.00	1,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,291.64	7,940.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
311	Book Fairs					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	215.15	1,627.03
312	Ski Trips					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	1,849.00	2,140.00
316	Teachers					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	0.00	102.93
318	Town Pump					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	90.14	162.72



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
321	Washington Foundation					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	0.00	350.00
322	Health and Wellness					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	1,548.00	1,700.00
323	Triangle Grants					
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	1,500.00	1,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,202.29	7,582.68	

Schedule Of Changes Worksheet					Fund Code 84	
Beginning Fund Balance					7,593.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,940.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,582.68	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,950.92	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	59,866.96	60,083.67
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,130,140.09	1,274,551.11
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	23,030.86	19,573.32
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	23,956.84	21,832.89
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	55,375.45	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	48,988.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	48,988.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	16,329.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	70,543.87
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	157,500.76
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	99,395.03	12,201.31	0.00	0.00	0.00
280	1XXX	2XX	33,520.94	150.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,709.71	4,135.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	5,388.77	0.00	0.00	0.00	0.00
Totals			141,014.45	16,486.31	0.00	0.00	0.00

157,500.76

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	564,000.00	0.00	0.00	0.00	564,000.00
Buildings	1,846,236.98	0.00	0.00	0.00	1,846,236.98
Machinery and Equipment	66,762.20	0.00	0.00	0.00	66,762.20
Totals at Historical Cost	2,476,999.18	0.00	0.00	0.00	2,476,999.18
Depreciation					
Building Accum	693,295.05	0.00	53,741.76	0.00	747,036.81
Machinery and Equipment Accum	47,195.18	0.00	5,566.40	0.00	52,761.58
Total Accumulated Depreciation	740,490.23	0.00	59,308.16	0.00	799,798.39
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,736,508.95	0.00	-59,308.16	0.00	1,677,200.79

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	53,741.76	0.00	0.00
Operations and Maintenance (26XX)	5,566.40	0.00	0.00
Total Depreciation for FY2016	59,308.16	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	119,896.00	0.00	0.00	5,895.07	114,000.93	0.00	114,000.93
Other Post Employment Benefits	0.00	186,972.00	0.00	0.00	186,972.00	0.00	186,972.00
Other	0.00	17,113.00	0.00	0.00	17,113.00	0.00	17,113.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	119,896.00	204,085.00	0.00	5,895.07	318,085.93	0.00	318,085.93

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	212,399.54	0.00	212,399.54
Net Pension - TRS	0.00	1,660,599.00	0.00	1,660,599.00